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PATENT  
Attorney Docket No.: 018419-008320US

Mail Stop RCE  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

On

May 1, 2006

TOWNSEND and TOWNSEND and CREW LLP

By:

Eleanor J. Taylor

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of:

SIEN G. KANG et al.

Application No.: 09/893,340

Filed: June 26, 2001

For: SURFACE FINISHING OF SOI  
SUBSTRATES USING AN EPI  
PROCESS

Customer No.: 20350

Confirmation No. 2640

Examiner: Jack S. J. Chen

Technology Center/Art Unit: 2813

RESPONSE ACCOMPANYING  
REQUEST FOR CONTINUED  
PROSECUTION (RCE)

**Mail Stop RCE**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action including final rejection of the claims mailed November 2, 2005 on the above-referenced application, please enter the following remarks and consider the Declaration of Sien Kang being submitted herewith. A Request for Continued Examination (RCE) of the above-captioned application, together with a petition for a three month extension of time to file same, is being filed herewith.

A Listing of the Claims begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.